



# Internal Audit Overview and Project Status



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# Internal Audit Background

- Internal Audit began in 2014, staffed to current level of six EOY 2015 (Gov's budget includes two more positions).
- For independence IA reports directly to the Commission, under an adopted charter.
- Audits are meant to be risk-based, and examine status of operational controls, agency processes, and management effectiveness and efficiency.
- Other functions include management consulting and assessments of governance and risk management.
- Requirements for objectivity, competence, and adherence to professional standards.





## Some Prior Assignments

- Completed audits:
  - Motor Pool and follow-up reports
  - Emergency Preparedness
  - Workforce Planning, Career Development and Succession Planning
  - California High Cost Fund A
  - California Alternate Rates for Energy
- Consulting assistance to ALJ Division on processing of claims for intervenor compensation.
- Startup of organizational risk assessment and enterprise risk management processes.





## Current Efforts

- California High Cost Fund B draft audit report is in management review process.
- Document Management and Retention audit report is in internal IA review prior to circulation to management.
- Energy Savings Assistance program audit report will shortly be in review prior to circulation to management.
- Some upcoming projects are the Deaf and Disabled Telecommunications Program, Energy Efficiency Measurement and Verification, and telecommunications LifeLine program.

